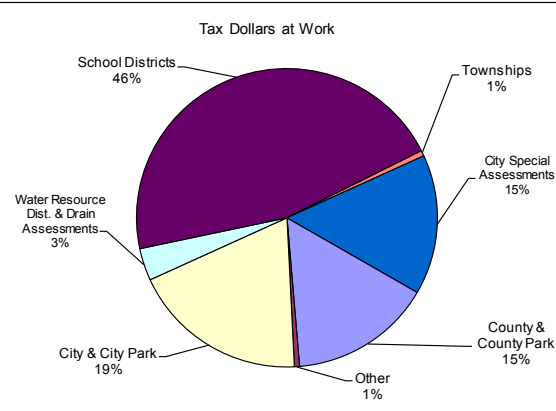


Each year, in early December, the county sends out property tax statements. For the 2012 budget year, those statements represented \$218 million in real estate taxes. Of this, the county levy (including the county park) amounted to over \$33 million, or approximately 15%. City levies and city special assessments accounted for another 34%. School Districts accounted for the largest percent of tax dollars, over 46%. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 5%.

With these tax dollars, the local governments are able to provide vital services to the citizens of Cass County. These services include education, public safety, water management, and social welfare, just to name a few.



- For your convenience, you can pay your taxes using any of the following methods:
- The treasurer’s office accepts cash, check or Discover Card
 - Through the mail, you can either pay by check or Discover Card
 - When you use your Discover Card you will be charged a convenience fee
 - Most major banks in Cass County also accept property tax payments
 - On the Internet, at <http://www.casscountynynd.gov> Payments may be made with credit cards or electronic check. Convenience fees will apply.

Cass County Government
211 9th Street South
P.O. Box 2806
Fargo, ND 58108

Phone: 701-241-5600
Fax: 701-241-5728
Email: auditor@casscountynynd.gov

CASS COUNTY GOVERNMENT



Budget in Brief 2012

Cass County Commission

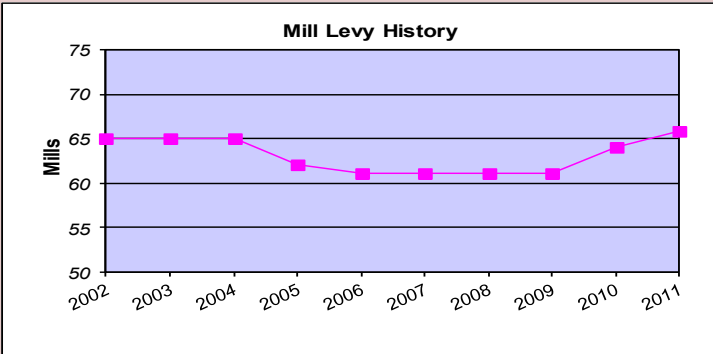
- Scott Wagner (Dist 1)**
- Vern Bennett (Dist 2)**
- Ken Pawluk (Dist 3)**
- Darrell Vanyo (Dist 4)**
- Robyn Sorum (Dist 5)**

County Auditor
Michael Montplaisir
auditor@casscountynynd.gov
www.casscountynynd.gov

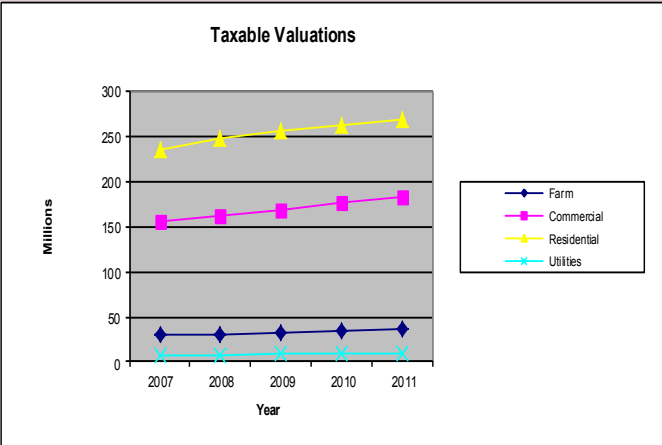
A copy of the detailed budget may be viewed at the County Auditor’s Office,
211 9th Street South, Fargo,
North Dakota, or on line at
www.casscountynynd.gov

Budget in Review

In 1994, the voters approved a Home Rule Charter for the county. This charter sets a limit of 75 mills. Since then, the Commission has approved final budgets well within that 75 mills. The mill rate for 2012 is 65.75 mills, which is a 1.75 mill increase from the 2011 budget. The increase includes two additional mills for the emergency fund and a .25 reduction in mills for the courthouse addition bonds. These mills represent the levies of the general, special revenue and debt service funds of the county. The mills do not include levies made by separate boards, such as Noxious Weed, Vector Control, County Park and Water Boards.



The taxable valuation continues to increase in the county, 3.2% in 2011. The growth in the tax base over the past five years has been over 15 percent - making Cass County the fastest growing county in North Dakota. The taxable valuation of Cass County for the 2011 tax year is \$496,726,180.



	2007	2008	2009	2010	2011
Farm	30,032,4750	29,990,555	31,422,255	33,870,681	36,190,271
Commercial	156,360,195	162,648,174	168,533,176	175,816,396	182,989,553
Residential	234,881,372	247,339,051	256,030,488	262,258,763	269,397,456
Utilities	7,143,167	7,003,544	8,379,156	9,086,624	8,148,900
Total	428,417,209	446,981,324	464,365,075	481,032,464	496,726,180

Cass County Levy		
(Expressed in Mills)		
	2011	2012
General Fund	32.25	32.25
Special Levies:		
Road and Bridge	10.25	10.25
Human Services	17.50	17.50
Emergency Fund	1.00	3.00
Courthouse Addition Sinking	2.00	1.75
Senior Citizens Fund	1.00	1.00
Total Special Levies	31.75	33.50
Total General and Special Levies	64.00	65.75
Other Levies:		
Vector Control Board	1.00	1.00
Weed Control Board	2.00	2.00
County Park	.35	.35
Southeast Cass WRD	4.00	4.00
Rush River WRD	4.00	4.00
Maple River WRD	4.00	4.00
North Cass WRD	4.00	4.00
Red River Joint Board	2.00	2.00

The mills and taxable valuation are used to compute the property tax dollars the county will receive to support the county budget. Taxable value is computed as a percentage of the true and full value of property (market value). Market value times 50% equals ‘Assessed Value’. Assessed Value times a property classification percentage (10% for commercial and agricultural property, 9% for residential property) equals the taxable value.

To determine taxes on any parcel, the taxable value is multiplied by the total mills, then divided by one thousand.

(Taxable Value X Mill Rate) / 1000 = Tax

Noxious Weed Control is not levied in the City of Fargo. The County Park is levied only in those areas without a city park levy. All areas within the county are included in one of the water resource districts (WRD).

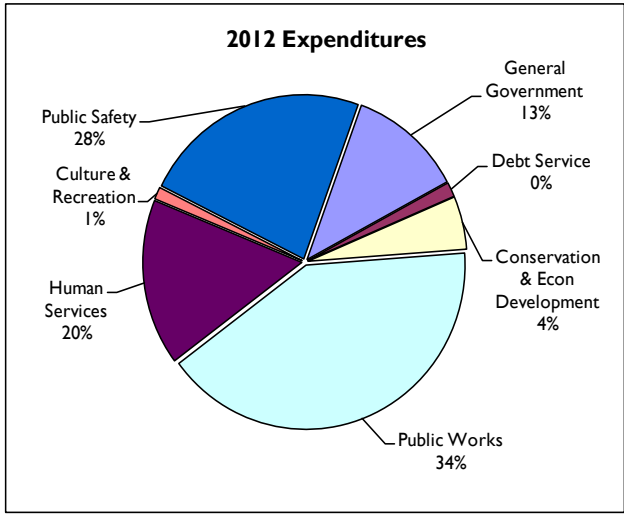
The 2012 budget is \$76.4 million, compared to \$64.9 million in 2011. The major difference a \$7.5 million increase in the County Highway Fund and 1.4 million in the emergency fund. These increases are necessary to repair roads that were damaged by three years of flooding. The highway shop will also be adding a building to be used for a sand bag warehouse rather than renting building space.

2011 was a difficult year for many departments in the county as they dealt with spring flooding issues once again. The county has increased the emergency fund mills from 1 mill to 3 mills for 2012 to replenish the Emergency Fund that has been depleted over the past three years.

Personnel costs increased 2.2% over 2011. Personnel costs includes salaries, retirement contributions, health and dental insurance, and federal matching benefits. Personnel costs for the 2012 budget accounts for \$27.8 million of the \$76.4 million dollar budget.

The County Commission budget includes salaries and benefits for the county commissioners as well as donations to various public service agencies such as Fargo Cass Public Health and Rural Cass Ambulance. The commission budget also includes centralized costs such as property insurance and auditing fees.

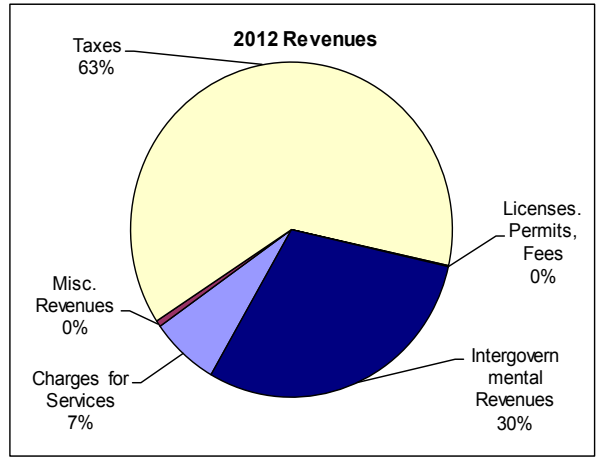
The County Sheriff’s budget includes the cost of the department operations as well as the cost of operations of the county jail and detention center.



Cass County Budget

Fund	2011	2012
General Fund	23,074,810	24,883,523
Human Service Fund	12,083,479	12,078,864
County Highway Fund	13,828,608	21,352,538
Asset Forfeiture-Sheriff	184,860	169,800
Senior Citizens Fund	774,819	811,834
911 Service Fund	330,667	322,933
Asset Forfeiture-States Atty	3,000	3,000
Emergency Fund	0	1,486,386
JAIBG Fund—Sheriff	6,000	5,000
24/7 Sobriety Program—Sheriff	0	500
Jail Commissary Fund-Sheriff	255,483	259,339
Hazard Plan/Response Fund	20,032	7,400
Valley Water Rescue-Sheriff	34,290	34,290
NDRIN-County Recorder	660,000	1,160,000
Document Preservation Fund	65,755	55,824
Justice Mental Health—Sheriff	103,849	0
Parenting Workshop	33,500	24,000
Courthouse Addition S & I	952,698	955,379
Round Hill S & I	27,950	26,150
Greyhawk Estates S & I	35,956	35,020
Holmen’s 3rd S & I	8,351	8,355
Grandberg/Amber Plains S & I	38,563	37,588
Health Insurance Fund	2,631,415	3,488,600
Telephone Service Fund	145,900	200,100
Motor Pool Service Fund	53,200	54,200
Dental Insurance Trust	291,000	292,900
Weed Control Fund	435,917	458,323
Vector Control Fund	914,974	930,474
County Park	55,650	69,180
Southeast Cass WRD	5,508,325	5,158,015
Rush River WRD	299,065	250,485
Maple River WRD	692,410	535,040
North Cass WRD	418,675	365,715
Red River Joint WRD	960,000	954,000
Total	\$ 64,929,201	\$ 76,474,755

General Fund Departments		
Budgets	2011	2012
County Commission	2,248,715	2,281,067
County Administrator	2,007,236	2,745,552
Information Services	1,184,681	1,116,507
County Auditor	944,270	1,138,537
County Treasurer	339,240	344,123
County Recorder	554,733	574,957
Director of Equalization	262,779	248,417
State’s Attorney	2,417,283	2,526,282
County Sheriff	12,119,171	12,836,018
Emergency Management	196,387	230,717
Planning	80,924	86,290
Extension Service	466,757	490,780
Veteran’s Service	252,634	264,276
Total	\$23,074,810	\$ 24,883,523



The 2012 revenue budget is \$69.8 million, compared to a budget of \$58.2 million in 2011. The county is heavily dependent on local property taxes (63%) as a source of revenue. Intergovernmental revenues, including the county’s share of State Aid Distribution, Highway Gas Tax and reimbursements for the Human Service Program account for another 30% of the county’s revenues. Charges for Services include charges to the public and other agencies for services provided by the county. Revenues are expected to remain stable as a result of the strong economic growth in the county.